Village Franchise System in Dutch Taiwan

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ABSTRACT

From the mid-1640s, the Dutch East India Company had consolidated its colonial rule in Taiwan, and its tax revenues began to increase. Under the Dutch rule, most of the taxes were collected via tax-farming, among which the village franchise system was most closely related to the indigenous economy. Between 1648 and 1650, the total franchise fees collected had roughly tripled. Most previous research had attributed this to the monopoly enjoyed by the franchisees over trade with aboriginal villages and tribes. This study offers an alternative explanation and illustrates that the increase in demand for venison from Taiwan due to the outbreak of civil war in China was the main reason accounting for the marked rise in total franchise fees collected.

Keywords: Dutch East India Company, village franchise system, tax-farming, monopoly